

**Illinois Department of Revenue
Regulations**

Title 86 Part 220 Section 220 Table of Contents

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 220
HOME RULE COUNTY RETAILERS' OCCUPATION TAX

Section	
220.101	Nature of the Home Rule County Retailer's Occupation Tax
220.105	Registration and Returns
220.110	Claims to Recover Erroneously Paid Tax
220.115	Jurisdictional Questions
220.120	Incorporation of Retailers' Occupation Tax Regulations by Reference
220.125	Penalties, Interest and Procedures
220.130	Effective Date

AUTHORITY: Implementing the Home Rule County Retailers' Occupation Tax Law of the Counties Code [55 ILCS 5/5-1006] and authorized by Section 2505-95 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-95].

SOURCE: Adopted August 5, 1959; amended at 3 Ill. Reg. 44, p. 185, effective October 19, 1979; codified at 6 Ill. Reg. 9681; amended at 15 Ill. Reg. 5783, effective April 9, 1991; amended at 24 Ill. Reg. 8105, effective May 26, 2000; amended at 24 Ill. Reg. 18345, effective December 1, 2000; emergency amendment at 38 Ill. Reg. 4047, effective January 22, 2014, for a maximum of 150 days; emergency expired June 20, 2014; amended at 38 Ill. Reg. 14292, effective June 25, 2014.